

## **SECTION III--COUNTY BUDGET GUIDELINES**

### **COUNTY BUDGET GUIDELINES**

One of the more important documents governing financial transactions of any government is the annual budget. A budget in its simplest form is an operating plan which contains an estimate of the proposed expenditures, the purposes for them and a means of financing them with the resources available to the government. When this operating plan is approved and adopted by the governing body the expenditures incorporated in the budget become legally binding appropriations, and the actual expenditures of the various activities must be in conformity with the budget and any budget supplements adopted.

All parties concerned with budget preparation and adoption should be aware of and involved in the general provisions incorporated into the budget process. These would include the legal foundations behind the budget, the budget structure, developing expenditure and revenue estimates, planning and finally budget review and adoption.

### **ANNUAL BUDGET PROCESS**

The legal foundations will answer questions pertaining to the responsibilities of the various officials with regard to the budget, the legal actions, required to establish an official budget and the budget calendar. South Dakota Codified Laws (SDCL) Title 7, Chapter 21, set forth most of the requirements dealing with county budgets and should be reviewed by all persons involved.

Generally, budget preparation should be a cooperative effort between the board of county commissioners, the county auditor, other elected officials and the department heads. The board should concern itself with the overall budgetary process and ensure that the needs of the citizens are met within available resources. It is also their responsibility to approve and adopt the provisional and final budgets. The county auditor should be responsible for following the budget calendar, developing and issuing departmental worksheets, reviewing worksheets for completeness and accuracy, preparing revenue estimates, presenting budgetary materials to the board for review, coordinating activities and scheduling meetings. Other elected officials and department heads should prepare budget requests for each activity administered within their department, return the requests to the county auditor for inclusion in the provisional budget and, after approval of the budget, implement the budget under guidelines provided.

Specifically the budget calendar and responsibilities of the officials should be as follows:

- (a) The county auditor should prepare the "Departmental Budget Request" and "Highway Department Budget Request" worksheets in duplicate (fill in the actual prior year expenditures and the current year budget columns) and distribute them to the persons responsible for administering the budgets. This step should be done about May 15.
- (b) The respective department heads or officials should complete the "Amount Requested" column and return the worksheets to the county auditor. This step should be completed by approximately June 1.

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- (c) Around June 1, the county auditor should complete the "Cash Balance Estimation Worksheet" for all county funds. The amounts of estimated cash balances determined on this worksheet should be recorded on the "Budget Worksheet Estimated Revenue" Estimated Cash Balance line for each fund.
- (d) After determining the estimated cash balances, the county auditor should complete the actual and estimated revenue columns on the "Budget Worksheet Estimated Revenue" forms for each budgeted fund.
- (e) All budget worksheets should be accumulated by the county auditor and submitted to the board of county commissioners for their review. The board should complete the "Amount Approved" columns on the "Departmental Budget Request" forms, and return all forms to the county auditor.
- (f) The "Worksheet to Determine Compliance with SDCL 7-21-18.1" should be completed only for those funds subject to the 40 percent limitations; i.e., those funds in which accumulations of cash are not authorized by statute or other regulation.
- (g) The county auditor should prepare the "Provisional Budget" form from the "Departmental Budget Request" worksheets and the previous year's annual budget and submit the "Provisional Budget" and the supporting worksheet to the board for their approval. The "Provisional Budget" should be returned to the county auditor no later than July 30.
- (h) The county auditor should submit the "Provisional Budget" to the Department of Revenue **with a report of the annual levies.** (SDCL 7-21-15)
- (i) The county auditor should publish the provisional budget and notice of hearing to be held on the first Tuesday in September in the official legal newspapers. A second notice of hearing (without the text of the provisional budget) shall be published the following week. The publications must be completed before the first Tuesday in September. (SDCL 7-21-8 and 8.1)
- (j) The board of county commissioners must meet before October 1st to adopt the provisional budget as the annual budget. Any changes in the provisional budget incorporated into the annual budget shall be published in the minutes of the board. (SDCL 7-21-12) The resolution together with the annual budget so adopted shall be signed by the members of the board, attested by the county auditor and filed with the county auditor. (SDCL 7-21-13) The resolution, including the tax levies, should be published in the minutes of the board; however, the text of the annual budget need not be published in the minutes.
- (k) A copy of the annual budget, together with a report of the annual levies, are to be filed with the Department of Revenue before taxes are extended on the tax lists.

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- (l) A copy of the "Departmental Budget Request" worksheets indicating the approved budgets should be returned to the appropriate department head or official, and a copy retained by the county auditor so that the appropriate entries can be made in the accounting records.
- (m) It is necessary to retain all budget, estimated revenue and surplus cash balance worksheets for audit purposes.

The appropriations included in the annual budget constitute maximum authorizations to spend during the fiscal year (SDCL 7-21-25), and cannot be exceeded except by subsequent amendment of the budget by the county commission pursuant to SDCL 7-21-21, 7-21-22, 7-21-20.1, and 7-21-32.1.

Appropriations which are unspent at the end of a fiscal year will lapse unless encumbered by resolution of the governing body. (SDCL 7-21-44 and 7-21-45) The county auditor is required to keep a detailed listing by payee and amount supporting such amount shown in the resolution.

### **BUDGET STRUCTURE**

The budget structure is an important aspect of the budgetary process in that it includes and should provide for continuity between the budget format, the fund structure classifications, the revenue classifications, the expenditure classifications and the accounting system. The budget structure becomes the framework within which the expenditure and revenue activities are classified and flow into the accounting system. The budget format should be consistent with the accounting system which is accounted for on a fund accounting basis.

The fund structure is probably the most important classification in that it identifies the accounting entity for which the individual budgets must be prepared. By statute, specific resources can only be spent for specific purposes. Budgeting, accounting and reporting for these specific resources in an individual fund allows the county to segregate and control activities in attaining certain objectives in accordance with special regulations, restrictions, or limitations. The fund structure is also the basis from which the budget format can be constructed.

Below the "fund" classification level, multiple classifications of governmental fund expenditure data are important from both internal and external management control and accountability standpoints. It facilitates the aggregation and analysis of data at different levels and in different ways for different purposes. The multiple classifications to be used by counties are function, subfunction, activity, character and object.

EXAMPLES: Fund - General  
Function - General Government  
Subfunction - Financial Administration  
Activity - Auditor  
Character - Personal Services  
Object - Salaries and Wages

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The "function" classification identifies expenditures according to the principal purposes for which the expenditures are made, such as general government, public safety, public works, etc. "Subfunction" is a grouping of related services within a particular governmental function. These would include financial administration, legal services, law enforcement, public health, etc. The "activity" classification is a specific and distinguishable line of work or duty performed by one or more organizational components of the county. For example, "sheriff" and "county jail" are "activities" within which duties are performed in carrying out the subfunctions of "law enforcement," which in turn satisfies part of the principal purpose or function "public safety."

The function, subfunction and activity classification levels should be considered the primary or basic classifications to be included in the formal budget document. The levels below the activity level may not be required in the formal budget; however, they are important on the departmental budgets for administrative purposes and are tools for planning and control.

The character and object classifications are classification levels that enable various county officials to develop precise budget estimates and proposals. The character classification provides an overview and grouping of the objects of expenditure and includes personal services, other current expenses, capital outlay, debt service and other expenditures. Cost estimates are made in terms of the object level. Objects of expenditure are also used to monitor and control county expenditures to ensure that resources are spent for the proper purposes.

### DEPARTMENTAL BUDGET REQUESTS

The activity classification level is the level at which appropriation amounts are presented on the formal budget. The amount for each activity is constructed by compiling the object level cost estimates on a departmental budget request worksheet for each activity administered by the county. In some cases a department head may be in charge of more than one activity. In that case, that department head should receive a worksheet and prepare a budget request for each activity.

Each departmental budget request should be coded by fund and activity. When the worksheets are completed and returned to the county auditor, the expenditure portion of the provisional budget may be prepared directly from the worksheets. The total budget request for each activity is to be transferred to the budget document under the appropriate fund and the corresponding activity classification.

Revenue classifications should be shown by major source, minor source and type.

EXAMPLE:   Major Source - Charges for Goods and Services  
              Minor Source - General Government  
              Type - Clerk of Courts Fees

Revenue estimates are required to be compiled for each and every source from which the county is likely to receive resources during the following year. These estimates may be developed through trend analysis. By taking the historical data the county has in the accounting records, the county auditor can analyze how the various revenue sources have increased or decreased over a period of time. If a proper analysis is applied, this data should provide a means of estimating revenues for the following year's budget. In addition to the

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revenue estimates, the means of finance must include the amount of surplus or deficit incurred in the current year and carried forward into the budget year. The amount of surplus may be calculated by taking the resources on hand at the present time, plus the remainder of the revenues estimated to be collected in the current year, minus all expenditures estimated to be made through the end of the current year. This calculation will provide an estimated amount which will remain on hand at the end of the current year, some of which should be applied against the following year's budget.

In developing revenue and expenditure estimates within the county, state and federal grants must also be taken into consideration. If the county has applied for and is reasonably sure that the grant will be received, the receipt and expenditure of these grants and county matching share should be included in the budget. The surplus carryover plus the estimated revenues (including grants) minus the appropriations will give the amount required to be levied in taxes to meet the remainder of the appropriations. This should result in a balanced budget.

When developing the revenue and expenditure estimates for the budget, the provisions of the Governmental Accounting Standards Board (GASB), Section 1600 should be followed. Section 1600 states that revenues and expenditures for governmental funds should be recognized on the modified accrual basis of accounting. Revenues should be recognized when they become both measurable and available and expenditures should be recognized when the fund liability is incurred. Proprietary fund revenues and expenses should be recognized on the accrual basis of accounting. Revenues should be recognized in the accounting period in which they were earned and expenses should be recognized in the period incurred. Revenues and expenditures for fiduciary funds should be recognized either on the modified accrual or accrual basis depending on the type of fund.

### **PLANNING**

Budget planning should take into consideration both current and long range objectives. Current objectives should include the immediate needs of providing for the financing of operating expenditures (e.g., salaries, insurance, maintenance, utilities, etc.). Services provided to the citizenry might include protection, health, welfare and recreation. Long range objectives such as future building plans could call for year by year accumulations of resources. Since it is the purpose of county government to provide services to its citizens it is only proper to evaluate the services to be provided and plan for them in the budget.

### **BUDGET REVIEW AND ADOPTION**

The review process of the budget should be done at all levels. The department heads should make sure they have requested the proper appropriations for the services they will provide. The county auditor should review the departmental budget requests for completeness and accuracy and compile all of this data into the provisional budget. The board should review the budget to make sure the appropriations do not exceed the estimated revenues and that the budget as a whole meets the county's objectives.

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#### SURPLUS FUNDS

The amount of funds counties can retain as surplus is restricted by SDCL 7-21-18.1 which states: "The total unobligated balance of all funds may not exceed forty percent of the total amount of all appropriations contained in the budget for the next fiscal year." A procedure to use in determining compliance with this statute is as follows:

#### GENERAL FUND:

1.	Estimated Cash Balance at 12-31-____	\$_____
2.	Less: Estimated Encumbrances at 12-31-____	(_____)
3.	Estimated Claims Payable at 12-31-____	(_____)
4.	Cash Applied to Finance 20____ Budget	(_____)
5.	Reserve for Capital Accumulations	(_____)
6.	Cash Reserves at 12-31-____	\$ =====
7.	Following Year General Fund Budget	\$_____
8.	Times Allowable Surplus Percentage	_____.40
9.	Maximum Cash Reserves Allowed	\$ =====

(Note = Line 6 should not exceed line 9)

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### LEVY LIMITS

#### COUNTY LEVIES

General (makeup of general levy 10-12-9 and 10-12-9.2)	SDCL 10-12-21	limit of \$12.00/thousand
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Levies in addition to the \$12.00/thousand limit:

Snow Removal & Emerg Dis Fd	SDCL 34-5-2	limit of \$1.20/thousand
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Highway & Bridge Reserve	SDCL 10-12-13	limit of \$1.20/thousand
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Courthouse Bldg.	SDCL 7-25-1	limit of \$0.90/thousand
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Ag. Bldg.	SDCL 7-27-1	limit of \$0.30/thousand
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Hospital Bldg.	SDCL 34-8-5	limit of \$0.60/thousand
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Bond Redemption	SDCL 7-24-18	amount required
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Secondary Road (this levy applied only to unorganized portion of county)	SDCL 31-12-27	unlimited
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Fire Fighting	SDCL 34-31-3	limit of \$0.60/thousand
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Railroad Authority	SDCL 49-17A-22,23	limit of \$2.40/thousand
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Airport Authority	SDCL 50-6A-24,25	limit of \$2.40/thousand
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#### OTHER COUNTY LEVIES, LIMITS, AND WHERE THEY BELONG

Ambulance Districts	SDCL 34-11A-20	limit of \$0.60/thousand
Cap. Out.	SDCL 34-11A-32	limit of \$0.50/thousand

Rural Fire Prot. Districts C.O.	SDCL 34-31A-22	limit	of
\$0.60/thousand			
Maint. (See also AG Opinion 82-57)	SDCL 34-31A-21	limit of \$1.00/thousand	

Sub-Districts Water	SDCL 46A-3E-1	lesser of \$0.30/thousand
	SDCL 46A-3E-9	contracting authority

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Sanitary Dist.	SDCL 34A-5-30	unlimited
Hospital Bond Payment Oper. & Maint.	SDCL 34-8-5 SDCL 34-8-19	limit of \$0.60 thousand MUST BE INCLUDED IN COUNTY GENERAL

### OTHER TAXING DISTRICTS

#### SCHOOLS

General	SDCL 10-12-42	Levies vary annually
Bond Redemption	SDCL 13-16-10	sufficient to pay principal and interest
Capital Outlay	SDCL 13-16-7	limit of \$3.00/thousand
Liabilities (Adj)	SDCL 13-6-81	limit of \$6.00/thousand
Pension	SDCL 13-10-6	limit of \$0.30/thousand
Special Ed.	SDCL 13-37-16	limit of \$1.40/thousand

#### CITIES

General Purposes	SDCL 10-12-32,33	limit of \$27.00/thousand
Bonded Indebt.	SDCL 10-12-35	sufficient to pay principal and interest

#### TOWNSHIPS

General	SDCL 10-12-28	limit of \$3.00/thousand
*Fire	SDCL 10-12-28.1	limit of \$1.20/thousand
*Snow Removal	SDCL 31-13-22	limit of \$0.60/thousand

\*These levies are in addition to the \$3.00/thousand limit

## SECTION III--COUNTY BUDGET GUIDELINES

FUND: \_\_\_\_\_

DEPARTMENTAL BUDGET REQUEST FOR YEAR 20\_\_\_\_

Office or Department:\_\_\_\_\_ Activity Code \_\_\_\_\_

	Amount Expended Prior Year	Budget for Current Year	Amount Requested	Amount Approved
410 PERSONAL SERVICES:				
411 Salaries and Wages				
412.1 OASI				
412.2 Medicare				
413 Retirement				
414 Workmen's Compensation				
415 Health Insurance				
416 Unemployment Compensation				
<b>417 Vacation and Sick Salaries</b>				
<b>419 Other Personal Services</b>				
TOTAL PERSONAL SERVICES				
420 OTHER CURRENT EXPENDITURES:				
421 Insurance				
422 Professional Services & Fees				
423 Publishing				
424 Rentals				
425 Repairs & Maintenance				
426 Supplies & Materials				
427 Travel and Conference				
428 Utilities				
429 Other (Specify)				
TOTAL OTHER CURRENT EXPENDITURES				
<b>430 CAPITAL ASSETS:</b>				
431 Land				
432 Buildings				
433 Improvements Other Than Buildings				
434 Machinery and Equipment				
<b>TOTAL CAPITAL ASSETS</b>				
440 DEBT SERVICE:				
441 Principal				
442 Interest				
443 Agent's Fees				
449 Other (Specify)				
TOTAL DEBT SERVICE				
<b>450 Other Expenditures</b>				
<b>454 Grants to Other Entities</b>				
<b>455 Pension Payments and Refunds</b>				
<b>TOTAL OTHER EXPENDITURES</b>				
TOTAL				

Note to Commissioners: The department head should use this space to explain any increase or decrease and to justify the budget request.

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### CASH BALANCE ESTIMATION WORKSHEET

Fund	Actual Cash Balance 5-31-____	Estimated Revenue 6-1-____ thru 12-31-____	Estimated Expenditures 6-1-____ thru 12-31-____	Estimated Cash Balance 12-31-____
General (Note)				
Highway and Bridge Fund (Unrestricted)				
Secondary Road Reserve				
Snow Removal and Emergency Reserve				
Highway Bridge Reserve				
Courthouse Building				
Bond Redemption				
Public Library				
Emergency and Disaster Service Management				
Domestic Abuse				
Women, Infants and Children				
TOTAL				

NOTE: The total surplus cash retained for the General Fund cannot exceed 40% of the total budget.

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## SECTION III--COUNTY BUDGET GUIDELINES

### BUDGET WORKSHEET - ESTIMATED REVENUE

\_\_\_\_\_ Fund

Fund \_\_\_\_\_  
Fund No. \_\_\_\_\_

#### SOURCE OF REVENUE

Actual Revenue 20____ (Prior Year-2)	Actual Revenue 20____ (Prior Year-1)	Actual Revenue 20____ (Prior Year)	Estimated Revenue 20____ (Current Year)	Estimated Revenue 20____ (Budget Year)
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#### CASH APPLIED

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#### 310 Taxes

- 311 Current Property Taxes
- Less 25% to Cities
- 312 Delinquent Property Taxes
- 313 Penalties and Interest
- 314 Telephone Tax
- 315 Mobile Home Tax
- 316 Wheel Tax
- 317 911 Telephone Surcharge
- 318 Tax Deed
- 319 Other Taxes (Specify)


#### TOTAL TAXES LEVIED

#### NET TOTAL TAXES (Note 1)


#### 320 Licenses and Permits

- 321 Marriage
- 322 Alcoholic Beverages
- 323 Pistol Permits**
- 324 Building and Zoning Permits
- 329 Other


#### TOTAL LICENSES AND PERMITS

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#### 330 Intergovernmental Revenue

- 331 Federal Grants
- 332 Federal Shared Revenue
- 333 Federal Payments in Lieu of Taxes
- 334 State Grants
- 335 State Shared Revenue
- 335.1 Bank Franchise Tax
- 335.2 Motor Vehicle Tax
- 335.3 Inheritance Tax
- 335.4 Liquor Tax Reversion
- 335.5 Lottery Shared Revenue
- 335.6 State Highway Fund (10% game)**
- 335.7 Court Appointed Attorney
- 335.8 Energy Minerals Severance Tax
- 335.9 Prorate/Port of Entry Fees
- 335.10 Abused and Neglected Child Defense
- 335.11 85% Mobile Homes
- 335.13 Secondary Road Motor Vehicle Remittances (Unorganized Townships Only)**


#### 335.99 Other (Specify)

- 336 State Payments in Lieu of Taxes
- 338 Other Revenue in Lieu of Taxes
- 339 Other Intergovernmental Revenue


#### TOTAL INTERGOVERNMENTAL REVENUE

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## BUDGET WORKSHEET - ESTIMATED REVENUE

\_\_\_\_\_ Fund

Fund \_\_\_\_\_  
Fund No. \_\_\_\_\_

SOURCE OF REVENUE	Actual Revenue 20____ (Prior Year-2)	Actual Revenue 20____ (Prior Year-1)	Actual Revenue 20____ (Prior Year)	Estimated Revenue 20____ (Current Year)	Estimated Revenue 20____ (Budget Year)
340 Charges for Goods and Services					
341 General Government					
341.1 Treasurer's Fees					
341.2 Register of Deeds Fees					
341.3 Drivers License Exams					
341.4 Legal Services					
341.5 Clerk of Court Fees					
341.6 Extension Fees					
341.9 Other Fees					
TOTAL GENERAL GOVERNMENT					
342 Public Safety					
342.1 Law Enforcement					
342.2 Prisoner Care (County Jail)					
<b>342.9 Other</b>					
TOTAL PUBLIC SAFETY					
343 Public Works					
343.1 Highways					
343.2 Sanitation					
343.3 Airport					
TOTAL PUBLIC WORKS					
344 Health and Welfare					
344.1 Economic Assistance					
344.2 Health Assistance					
344.3 Social Services					
344.4 Mental Health Services					
344.9 Other					
TOTAL HEALTH AND WELFARE					
345 Culture and Recreation					
345.1 Auditorium Use Fees					
345.2 Recreation Program Fees					
345.3 Culture Program Fees					
<b>345.4 County Fair Revenue</b>					
345.9 Other Fees					
TOTAL CULTURE AND RECREATION					
348 Conservation of Natural Resources					
348.1 Weed and Pest Fees					
349 Other Fees and Charges					
349.10 Self-Insurance Premiums					
TOTAL CHARGES FOR GOODS AND SERVICES					

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### BUDGET WORKSHEET - ESTIMATED REVENUE

\_\_\_\_\_ Fund

Fund \_\_\_\_\_  
Fund No. \_\_\_\_\_

	Actual Revenue 20____ (Prior Year-2)	Actual Revenue 20____ (Prior Year-1)	Actual Revenue 20____ (Prior Year)	Estimated Revenue 20____ (Current Year)	Estimated Revenue 20____ (Budget Year)
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#### SOURCE OF REVENUE

##### 350 Fines and Forfeits

351 Fines					
352 Costs					
353 Forfeits					
359 Other					
<b>TOTAL FINES AND FORFEITS</b>					

##### 360 Miscellaneous Revenue

##### **361 Investment Earnings**

362 Rent					
363 Special Assessments					
364 Gain on Sale of Fixed Assets (Proprietary Funds Only)					
365 Contributions and Donations					
366 Refund of Prior Year's Expenditures					
367 Gain/Loss on Sale of Investments					
369 Other					
<b>TOTAL MISCELLANEOUS REVENUE</b>					

##### 370 Other Financing Sources

371 Transfers In					
372 Proceeds of General Long-Term Liabilities					
373 Insurance Proceeds					
374 Sale of County Property					
380 Residual Equity Transfers In					
<b>TOTAL OTHER FINANCING SOURCES</b>					

#### TOTAL MEANS OF FINANCE

Less 5% (SDCL 7-21-18)

NET MEANS OF FINANCE

(
)

**NOTE 1: This line represents what the county will put in their budget document.**

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(PROVISIONAL OR (ANNUAL) BUDGET FOR \_\_\_\_\_ COUNTY, SD  
For the Year January 1, 20\_\_ through December 31, 20\_\_

## Governmental Funds

	General Fund	County Road and Bridge Fund	Snow Removal Fund	Fund	Fund	Fund	Fund	Fund
<b>100 General Government</b>								
110 Legislative								
111 Board of County Commissioners								
112 Contingency								
120 Elections								
130 Judicial System								
140 Financial Administration								
141 Auditor								
142 Treasurer								
143 Data Processing								
<b>149 Other</b>								
150 Legal Services								
151 State's Attorney								
152 Public Defender								
153 Court Appointed Attorney								
154 Abused and Neglected Child Defense								
159 Other								
160 Other								
161 General Government Building								
162 Director of Equalization								
163 Register of Deeds								
164 Judgements								
165 Veterans' Service Officer								
166 Predatory Animal (GFP)								
167 Disability Coordinator								
168 Self-Insurance Plan								
169 Other								
<b>TOTAL GENERAL GOVERNMENT</b>								

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## Governmental Funds

	General Fund	County Road and Bridge Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>200 Public Safety</b>								
210 Law Enforcement								
211 Sheriff								
212 County Jail								
213 Coroner								
214 County-Wide Law Enforcement								
215 Juvenile Detention								
_____								
_____								
220 Protective and Emergency Services								
221 Fire Protection								
222 Emergency and Disaster Services								
223 Flood Control								
224 Fire Guards								
225 Communications Center (911)								
<b>TOTAL PUBLIC SAFETY</b>								
<b>300 Public Works</b>								
310 Highways and Bridges								
311 Highways, Roads and Bridges								
320 Sanitation								
321 Sewers								
322 Solid Waste								
330 Transportation								
331 Airport								
332 Railroad								
340 Water System								
<b>TOTAL PUBLIC WORKS</b>								

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## Governmental Funds

	General Fund	County Road and Bridge Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>400 Health and Welfare</b>								
410 Economic Assistance								
411 Support of Poor								
412 Public Welfare								
413 LIEP								
414 Medicaid Contribution								
415 Food Stamp Distribution								
<b>419 Other</b>								
420 Health Assistance								
421 County Nurse								
422 Health Services								
423 Hospital								
424 Ambulance								
425 Board of Health								
426 WIC								
<b>429 Other</b>								
430 Social Services								
431 Day Care Centers								
432 Child Support Enforcement								
433 Care of Aged								
434 Domestic Abuse								
<b>439 Other</b>								
440 Mental Health Services								
441 Mentally Ill								
442 Developmentally Disabled								
443 Drug Abuse								
444 Mental Health Centers								
<b>449 Other</b>								
<b>TOTAL HEALTH AND WELFARE</b>								

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(PROVISIONAL OR (ANNUAL) BUDGET FOR \_\_\_\_\_ COUNTY, SD  
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## Governmental Funds

	General Fund	County Road and Bridge Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>500 Culture and Recreation</b>								
510 Culture								
511 Public Library								
512 Historical Museum								
513 County Monuments								
514 Historical Sites								
515 Memorial Day Expense								
516 Arts								
<b>519 Other</b>								
520 Recreation								
521 Recreation Programs								
522 Parks								
523 Exhibition Building O&M								
524 County Fair								
525 Senior Citizens								
<b>529 Other</b>								
TOTAL CULTURE AND RECREATION								
<b>600 Conservation of Natural Resources</b>								
610 Soil Conservation								
611 County Extension								
612 Soil Conservation Dists								
613 Rodent Control								
614 Predator Control Dists								
615 Weed Control								
616 Grasshopper/Pest Cont.								
<b>619 Other</b>								
620 Water Conservation								
621 Geological Survey								
622 Weather Modification								
623 Water Conservation Dist								
624 Drainage Commission (SDCL 46A-10A-34)								
<b>629 Other</b>								
TOTAL CONSERVATION OF NATURAL RESOURCES								

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(PROVISIONAL OR (ANNUAL) BUDGET FOR \_\_\_\_\_ COUNTY, SD  
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## Governmental Funds

	General Fund	County Road and Bridge Fund	Fund	Fund	Fund	Fund	Fund	Fund
<b>700 Urban and Economic Development</b>								
710 Urban Development								
711 Planning and Zoning								
712 Urban and Rural Development								
<b>719 Other</b>								
720 Economic Development								
721 Tourism, Ind. and Recreational Develop.								
<b>729 Other</b>								
<b>TOTAL URBAN AND ECONOMIC DEVELOPMENT</b>								
<b>800 Debt Service</b>								
-----								
<b>850 Payments to Local Education Agencies</b>								
<b>900 Other Uses</b>								
910 Other Financing Uses								
911 Transfers Out								
950 Residual Equity Transfers Out								
<b>TOTAL OTHER USES</b>								
<b>TOTAL EXPENDITURE APPROPRIATIONS</b>								
Capital Outlay Accumulations (SDCL 7-21-51)								
<b>TOTAL APPROPRIATIONS</b>								

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For the Year January 1, 20\_\_ through December 31, 20\_\_

## Governmental Funds

	General Fund	Road and Bridge Fund	Fund	Fund	Fund	Fund	Fund	Fund
Cash Balance Applied								
311 Current Property Tax Levy								
<b>Less Current Uncollected</b>	( )	( )	( )	( )	( )	( )	( )	( )
Less 25% to Cities	( )	( )	( )	( )	( )	( )	( )	( )
312/319 - Other Taxes								
NET TOTAL TAXES								
320 Licenses and Permits								
330 Intergovernmental Revenue								
340 Charges for Goods and Services								
350 Fines and Forfeits								
360 Miscellaneous Revenue								
370 Other Financing Sources								
380 Residual Equity Transfers								
SUB-TOTAL								
Less 5% (SDCL 7-21-18)	( )	( )	( )	( )	( )	( )	( )	( )
NET MEANS OF FINANCE								
TOTAL APPROPRIATIONS								

## RESOLUTION

### Proprietary Funds

	Landfill Fund	Unemployment Fund	Fund
Net Assets, January 1			
Estimated Revenue			
Less Expenses			
Net Assets, December 31			

ADOPTION OF PROVISIONAL BUDGET FOR \_\_\_\_\_ COUNTY, SOUTH DAKOTA

NOTICE IS HEREBY GIVEN: That the Board of County Commissioners of \_\_\_\_\_ County, will meet in the Courthouse at \_\_\_\_\_ South Dakota on Tuesday, September\_\_, 19\_\_ at 10:00 a.m. for the purpose of considering the foregoing Provisional Budget for the year 19\_\_ and the various items, schedules, amounts appropriations set forth therein and as many days there after as is deemed necessary until the final adoption of the budget on the \_\_\_\_day of September, 19\_\_. At such time any interested person may appear either in person or by a representative, and will be given an opportunity for a full and complete discussion of all purposes, objectives, items, schedules, appropriations estimates, amounts and matters set forth and contained in the Provisional Budget.

.....County Auditor.....South Dakota

## SECTION III--COUNTY BUDGET GUIDELINES

**ANNUAL BUDGET FOR .....COUNTY,SD**  
For the Year January 1, 20.....to December 31, 20.....

Tax Levy In		RESOLUTION
COUNTY TAX LEVIES	Dollars      \$'s/1.000	
WITHIN LIMITED LEVY: * General County Purposes (10-12-9)  <b>Library</b>		ADOPTION OF ANNUAL BUDGET FOR..... County, South Dakota  Whereas, (7-21-5 thru 13), SDCL provides that the Board of County Commissioners shall each year prepare a Provisional Budget of all contemplated expenditures and revenues of the County and all its institutions and agencies for such fiscal year and, Whereas, the Board of County Commissioners did prepare a Provisional Budget and cause same to be published by law, and Whereas, due and legal notice has been given to the meeting of the Board of County Commissioners for the consideration of such Provisional Budget and all changes, eliminations and additions have been made thereto.  NOW THEREFORE BE IT RESOLVED, That such provisional budget as amended and all its purposes, schedules, appropriations, amounts, estimates and all matters therein set forth, SHALL BE APPROVED AND ADOPTED AS THE ANNUAL BUDGET OF THE APPROPRIATION AND EXPENDITURES FOR..... County, South Dakota and all its institutions and agencies for calendar year beginning January 1, 20....and ending December 31, 20..... and the same is hereby approved and adopted by the Board of County Commissioners of ..... County, South Dakota, this.....day of September, 19.... The annual budget so adopted is available for public inspection during normal business hours at the office of the county auditor .....County, South Dakota. The accompanying taxes are levied by..... County for the year January 1, 20... through December 31, 20...  BOARD OF COUNTY COMMISSIONERS OF .....County, South Dakota .....Chairman .....Commissioner .....Commissioner .....Commissioner .....Commissioner ATTEST.....County Auditor
LIMITED LEVY (10-12-21)- SUB TOTAL:  OUTSIDE LIMITED LEVY: County Snow Removal Fund (34-5-2) *Highway and Bridge Reserve (10-12-13) Courthouse, Jail, etc., Bldg. (7-25-1) Bond Interest Sinking (7-24-18) Ag Building (7-27-1)		
UNLIMITED LEVY - SUB TOTAL  LIMITED AND UNLIMITED LEVY - SUB-TOTAL OTHER SPECIAL LEVIES Secondary Road (Unorg. PT-76) (31-12-27) Fire Protection (34-31-3)		
TOTAL TAXES LEVIED BY COUNTY		

\* These amounts include the 25% to be distributed to cities.

As of \_\_\_\_\_ 20\_\_\_\_ these levies are (are not) approved by the Department of Revenue.

**SECTION III--COUNTY BUDGET GUIDELINES**